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HEARTLAND PAC

23875 Commerce Park Road #140

Beachwood, Ohio 44122

Phone: 216-514-4994

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May 8, 2002

Ms. Julie Perry
Reports Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

Re: ID #C00131557
Year-End Report 07-01-01 through 12-31-01

Dear Ms. Perry:

Regarding your question as to administrative expenses for the period defined above, be advised that we have not been billed for any such expenses during this reporting period. Any administrative expenses incurred are paid for as invoices are received.

You will note that on our quarterly filing for the period 01-01-02 through 03-31-02, we have incurred some nominal administrative expenses. In the future, we make sure that all invoices for administrative expense are received, at least, on a quarterly basis.

Please contact me with any questions.

Sincerely,



David B. Orlean
President

DBO:pjt

C:\Documents and Settings\Phyllis J. Turner\My Documents\Heartland PAC\Perry letter.doc

David B. Orlean, President
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Suite 140
Beachwood, Ohio 44122
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Federal Election Commission

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